

File Number: H.F. 3584
Version: As introduced

Date: March 20, 2018

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Subject: Expand nonprofit ice arena sales tax exemption

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Expands the sales tax exemption for a nonprofit operating an ice arena to the Westonka Sports Association operating the ice arena at the David M. Thaler Sports Center. The original exemption, passed in the 2017 session, only applied to an ice arena located in the Duluth Heritage Sports Center.

Effective for sales and purchases made after June 30, 2018.